

EHB 2030 - S AMD 309  
By Senator Poulsen

4/10/03 PULLED

1 On page 7, after line 7, strike all of section 13 and insert the  
2 following:

3 "NEW SECTION. **Sec. 13.** MUNICIPAL BUSINESS AND OCCUPATION TAX--  
4 APPORTIONMENT STUDY. The legislature finds that current city gross  
5 receipts taxes on activities are not apportioned in a manner consistent  
6 with the practices of the state. The legislature intends to require  
7 all cities imposing taxes on activities measured by gross receipts to  
8 implement a uniform method of apportionment. The legislature directs  
9 the department of revenue to study the issue of apportionment outlining  
10 the fiscal impact of various distribution formulas on cities and types  
11 of businesses. The study may include other facets. The department  
12 shall consult the association of Washington cities and representatives  
13 of various business groups when studying apportionment. The department  
14 shall adopt an apportionment formula and present the formula to the  
15 legislature on January 1, 2005. If approved by the legislature, the  
16 formula shall become effective on January 1, 2008."

17 On page 10, beginning on line 4, strike all of section 15.

18 On page 11, after line 5, strike all of section 19.

19 Renumber the sections consecutively and correct any internal  
20 references accordingly.

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4 On page 1, on line 4 of the title, after "sections;" strike the  
5 remainder of the title and insert "and prescribing penalties."

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**EFFECT:** Eliminates the apportionment provisions that were to take effect January 1, 2008, and replaces it with a study of apportionment outlining the fiscal impact of various distribution formulas on cities and types of businesses.